

## Chapter 410: UNIFORM SYSTEM OF ACCOUNTS FOR GAS UTILITIES

SUMMARY: This rule establishes a uniform system of accounts and annual report filing requirements for natural gas utilities operating in Maine.

**§1 APPLICABILITY**

This rule applies to all natural gas utilities in Maine. For purposes of this rule, natural gas utility means every person, its lessees, trustees, receivers or trustees appointed by any court owning, controlling, operating or managing for compensation within this state any pipeline, gas plant or other facilities used for the transportation, distribution, or sale of natural gas within the State.

**§2 UNIFORM ACCOUNTING SYSTEM**

Every natural gas utility shall maintain its accounts and records in conformity with the Uniform System of Accounts for Natural Gas Companies as found in the Code of Federal Regulations, Title 18, Subchapter F-Accounts, Natural Gas Act, Part 201-Uniform System of Accounts Prescribed for Natural Gas Companies Subject to the Provisions of the Natural Gas Act.

**§3 OTHER RECORDS**

Any natural gas utility may, unless or until otherwise ordered by the Commission or the Director of Finance, keep upon its books any subsidiary, divisional, or other records or accounts that shall not impair the integrity of any account prescribed.

**§4 ANNUAL REPORTS**

A. Account Closing Date. Natural gas utilities shall close all accounts annually on the 31<sup>st</sup> day of December.

B. Annual Reports. Not later than April 1 of each year, every natural gas utility shall file with the Commission a report, verified by an officer or owner of the gas utility, containing such information as the Commission may prescribe. The Commission shall send a blank report to each natural gas utility by January 30 of each year.

C. Interstate Natural Gas Pipelines. Interstate natural gas pipeline utilities are natural gas pipeline systems authorized by the Federal Energy Regulatory Commission to construct and operate pipelines extending across state boundaries to serve Maine and other states. In lieu of the annual report described in 4B, an interstate natural gas pipeline utility operating in Maine may file a copy of its FERC annual report

with the Commission or notify the Commission when it has filed its FERC annual report with instructions on how it may be viewed or obtained.

D. Confidential Information

1. Designated Confidential Information. A natural gas utility may request that the Commission issue a protective order pursuant to 35-A M.R.S.A. § 1311-A and M.R.Civ.P. Rule 26(c) to keep certain information in its annual report confidential for a specified period of time.

2. Non-Confidential Information. Notwithstanding subsection D(1), information regarding corporate affiliation and contact information, numbers and types of consumer complaints, and the names of the municipalities in which the natural gas utility serves shall not be accorded confidential treatment.

3. Redacted Version. A natural gas utility filing an annual report containing Designated Confidential Information shall also file a redacted version of its annual report suitable for public viewing.

## §5 AUDITS

All natural gas utility accounts shall be audited in accordance with Chapter 710 of the Rules of the Maine Public Utilities Commission (65-407 C.M.R. 710).

## §6 WAIVER

Upon the request of any person subject to the provisions of this Chapter or upon its own motion, the Commission may waive any of the requirements of this Chapter. Where good cause exists, the Commission, the Administrative Director, the Director of Technical Analysis, the Hearing Examiner, or Presiding Officer assigned to a proceeding related to this Chapter may grant the requested waiver, provided that the granting of the waiver would not be inconsistent with the purposes of this Chapter or Title 35-A.

STATUTORY AUTHORITY: 35-A M.R.S.A. §§ 101, 103, 104, 111, 112, 501, 502, and 504.

**BASIS STATEMENT:** The factual and policy basis for this Chapter is set forth in the Commission's Order Adopting Rule and Statement of Policy Basis, Docket No. 2002-385, issued on December 23, 2002; the amendments to this Rule adopted in Docket No. 98-350 issued on July 16, 1998; and the amendments of this Rule adopted in Docket No. 88-155 were approved by the Secretary of State on December 2, 1988 and will be effective on December 7, 1988. Copies of this Statement and Order have been filed with this Chapter at the Office of the Secretary of State. Copies may also be obtained from the Administrative Director, Public Utilities Commission, 242 State Street, 18 State House Station, Augusta, Maine 04333-0018.

EFFECTIVE DATE: This rule was approved as to form and legality by the Attorney General on 1/16/03. It was filed with the Secretary of State on 01/17/03 and will be effective on 01/17/03.

NON-SUBSTANTIVE CORRECTION: October 28, 1998 - changed "and" to "any" in §B in accordance with an August 25, 1998 memo from Dennis Keschl, Administrative Director, Public Utilities Commission.